



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

**34 Park 0716 Livingston Public Schools**

### 0612 Livingston Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	5,202,405.01	5,202,405.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	507,188.85	507,188.85	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	213,400.27	213,400.27	0.00	0.00	0.00	0.00
222X Educational Media Services	196,724.25	196,724.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	119,978.15	119,978.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	607,207.30	607,207.30	0.00	0.00	0.00	0.00
25XX Support Services - Business	160,536.25	0.00	160,536.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	787,063.47	781,868.47	0.00	5,195.00	0.00	0.00
27XX Student Transportation Services	232,716.79	232,716.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	386.26	386.26	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	78,833.81	78,833.81	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	44,085.93	0.00	0.00	44,085.93	0.00	0.00
<b>Totals</b>	8,150,526.34	7,940,709.16	160,536.25	49,280.93	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	8,150,526.34					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**34 Park 0716 Livingston Public Schools**

**0613 Park H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,871,531.49	2,871,531.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	164,937.87	164,937.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	94,104.10	94,104.10	0.00	0.00	0.00	0.00
222X Educational Media Services	79,870.27	79,870.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	155,591.73	155,591.73	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	420,347.45	420,347.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	105,893.64	0.00	105,893.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	516,100.44	516,100.44	0.00	0.00	0.00	0.00
27XX Student Transportation Services	590,584.44	481,982.87	0.00	108,601.57	0.00	0.00
31XX Food Services	675,557.18	675,557.18	0.00	0.00	0.00	0.00
33XX Community Services	1,228.70	1,228.70	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,267.04	11,267.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	307,921.35	307,921.35	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	19,106.93	0.00	0.00	19,106.93	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,180.49	0.00	0.00	10,180.49	0.00	0.00
<b>Totals</b>	6,024,223.12	5,780,440.49	105,893.64	137,888.99	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	6,024,223.12					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
LE 0612 Livingston Elem				Indirect/Direct 160,536.25 / 7,940,709.16	2.02%	
LE 0613 Park H S				Indirect/Direct 105,893.64 / 5,780,440.49	1.83%	

  

Line B Preliminary Indirect Cost Rates		LE	2012	2013	2014	2015	2016
		0612 Livingston Elem	0.0206	0.0218	0.0213	0.0194	2.02%
		0613 Park H S	0.0191	0.0218	0.0213	0.0194	1.83%

  

Line C Approved Indirect Cost Rates		LE	2012	2013	2014	2015	2016
		0612 Livingston Elem	0.0000	0.0000	0.0000	0.0000	
		0613 Park H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2012	2013	2014	2015	2016
		0612 Livingston Elem	0.0206	0.0218	0.0213	0.0194	
		0613 Park H S	0.0191	0.0218	0.0213	0.0194	

  

Line E Five Year Average with 5% Discount		LE	2016	LE Reclaasified Rate
		0612 Livingston Elem	1.96%	
		0613 Park H S	1.90%	

  

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0716 Livingston Public Schools		<b>1.93%</b>	

**Your Preliminary Rate by School System (SS) is:**  
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**34 Park 0718 Gardiner Public Schools**

#### 0614 Gardiner Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	911,996.85	911,996.85	0.00	0.00	0.00	0.00
21XX Support Services - Students	37,551.40	37,551.40	0.00	0.00	0.00	0.00
222X Educational Media Services	103,454.04	103,454.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	118,603.92	118,603.92	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	92,589.05	92,589.05	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,319.70	2,272.55	30,047.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	149,572.52	149,572.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	57,542.19	57,542.19	0.00	0.00	0.00	0.00
31XX Food Services	111,970.10	111,970.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,496.90	2,496.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,383.32	23,383.32	0.00	0.00	0.00	0.00
<b>Totals</b>	1,641,479.99	1,611,432.84	30,047.15	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,641,479.99					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**34 Park 0718 Gardiner Public Schools**

#### 1191 Gardiner H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	716,244.44	716,244.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	40,197.48	40,197.48	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	374.75	374.75	0.00	0.00	0.00	0.00
222X Educational Media Services	113,615.24	113,615.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	134,436.19	134,436.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	66,163.66	66,163.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,965.87	2,272.15	29,693.72	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	145,404.61	145,404.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	81,073.06	81,073.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,376.59	21,376.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	87,676.95	87,676.95	0.00	0.00	0.00	0.00
<b>Totals</b>	1,438,528.84	1,408,835.12	29,693.72	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,438,528.84					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0614 Gardiner Elem	Indirect/Direct	30,047.15 / 1,611,432.84	1.86%		
	LE 1191 Gardiner H S	Indirect/Direct	29,693.72 / 1,408,835.12	2.11%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0614 Gardiner Elem	0.0205	0.0368	0.0312	0.0280	1.86%
	1191 Gardiner H S	0.0361	0.0368	0.0312	0.0280	2.11%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0614 Gardiner Elem	0.0000	0.0000	0.0000	0.0000	
	1191 Gardiner H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0614 Gardiner Elem	0.0205	0.0368	0.0312	0.0280	
	1191 Gardiner H S	0.0361	0.0368	0.0312	0.0280	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0614 Gardiner Elem	2.57%	
	1191 Gardiner H S	2.91%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0718 Gardiner Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>2.74%</b>	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**34 Park 0721 Cooke City Elementary**

#### 0617 Cooke City Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	75,615.15	74,316.15	0.00	1,299.00	0.00	0.00
221X Improvement of Instruction Services	799.98	799.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,643.65	2,643.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,053.43	0.00	8,053.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,258.57	8,768.57	0.00	7,490.00	0.00	0.00
27XX Student Transportation Services	2,821.82	2,821.82	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	866.35	0.00	0.00	866.35	0.00	0.00
<b>Totals</b>	107,058.95	89,350.17	8,053.43	9,655.35	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	107,058.95					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0617 Cooke City Elem</b>	Indirect/Direct	8,053.43 / 89,350.17		9.01%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0617 Cooke City Elem	0.0903	0.0949	0.0866	0.0866	9.01%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0617 Cooke City Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0617 Cooke City Elem	0.0903	0.0949	0.0866	0.0866	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0617 Cooke City Elem				8.52%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0721 Cooke City Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>8.52%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

34 Park 0724 Pine Creek Elementary

#### 0620 Pine Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	241,150.98	241,150.98	0.00	0.00	0.00	0.00
222X Educational Media Services	4,151.07	4,151.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	16,358.28	16,358.28	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	10,228.39	10,228.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,627.29	0.00	25,627.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	62,249.48	62,249.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	6,341.85	6,341.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,485.00	1,485.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,198.12	0.00	0.00	5,198.12	0.00	0.00
<b>Totals</b>	372,790.46	341,965.05	25,627.29	5,198.12	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	372,790.46					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0620 Pine Creek Elem</b>	Indirect/Direct	25,627.29 / 341,965.05	7.49%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0620 Pine Creek Elem	0.0709	0.0693	0.0667	0.0670	7.49%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0620 Pine Creek Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0620 Pine Creek Elem	0.0709	0.0693	0.0667	0.0670	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0620 Pine Creek Elem				6.63%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0724 Pine Creek Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>6.63%</b>	
	This same rate is applied to both EL and HS in the same SS		

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

34 Park 0737 Springdale Elementary

#### 0635 Springdale Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	80,342.21	80,342.21	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,746.26	7,746.26	0.00	0.00	0.00	0.00
222X Educational Media Services	992.85	992.85	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,572.56	4,572.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,892.81	0.00	6,892.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,919.81	5,919.81	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,299.53	0.00	0.00	1,299.53	0.00	0.00
<b>Totals</b>	107,766.03	99,573.69	6,892.81	1,299.53	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	107,766.03					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0635 Springdale Elem</b>	Indirect/Direct	6,892.81 / 99,573.69	6.92%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0635 Springdale Elem	0.0630	0.0707	0.0657	0.0625	6.92%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0635 Springdale Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0635 Springdale Elem	0.0630	0.0707	0.0657	0.0625	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0635 Springdale Elem				6.29%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2016</u>	<u>SS Reclaasified Rate</u>
0737 Springdale Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>6.29%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**34 Park 1047 Arrowhead Elementary**

#### 1215 Arrowhead Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	462,160.07	462,160.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,257.03	1,257.03	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	719.57	719.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	84,963.26	84,963.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	43,176.02	43,176.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	66,950.11	8,126.93	58,823.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	121,219.61	121,219.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	42,516.52	42,516.52	0.00	0.00	0.00	0.00
31XX Food Services	57,547.44	57,547.44	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>880,509.63</b>	<b>821,686.45</b>	<b>58,823.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	<b>880,509.63</b>					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

<b>Line A</b>				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 1215 Arrowhead Elem</b>	Indirect/Direct	58,823.18 / 821,686.45	7.16%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1215 Arrowhead Elem	0.0392	0.0308	0.0347	0.0360	7.16%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1215 Arrowhead Elem	0.0000	0.0000	0.0347	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1215 Arrowhead Elem	0.0392	0.0308	0.0347	0.0360	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	1215 Arrowhead Elem				4.03%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2016</u>	<u>SS Reclaasified Rate</u>
1047 Arrowhead Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**4.03%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

**34 Park 1068 Shields Valley Pub Schls**

#### 1227 Shields Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	875,974.39	875,974.39	0.00	0.00	0.00	0.00
21XX Support Services - Students	40,168.78	40,168.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	350.00	350.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,065.00	56,065.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	129,705.10	129,705.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	67,116.86	0.00	67,116.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	138,886.29	138,886.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	185,001.23	185,001.23	0.00	0.00	0.00	0.00
31XX Food Services	115,582.90	115,582.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,095.71	1,095.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,306.34	10,306.34	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,852.69	0.00	0.00	10,852.69	0.00	0.00
<b>Totals</b>	1,631,105.29	1,553,135.74	67,116.86	10,852.69	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,631,105.29					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

**34 Park 1068 Shields Valley Pub Schls**

### 1228 Shields Valley H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	575,663.23	575,663.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,858.86	26,858.86	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	150.00	150.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	53,298.99	53,298.99	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	87,790.56	87,790.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,556.48	0.00	35,556.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	171,025.82	171,025.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	93,332.91	93,332.91	0.00	0.00	0.00	0.00
31XX Food Services	27,576.88	27,576.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,772.11	20,772.11	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,009.53	49,009.53	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	18,608.56	0.00	0.00	18,608.56	0.00	0.00
<b>Totals</b>	1,159,643.93	1,105,478.89	35,556.48	18,608.56	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,159,643.93					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 1227 Shields Valley Elem	Indirect/Direct	67,116.86 / 1,553,135.74	4.32%		
	LE 1228 Shields Valley H S	Indirect/Direct	35,556.48 / 1,105,478.89	3.22%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1227 Shields Valley Elem	0.0383	0.0453	0.0472	0.0460	4.32%
	1228 Shields Valley H S	0.0503	0.0453	0.0472	0.0460	3.22%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1227 Shields Valley Elem	0.0414	0.0453	0.0000	0.0000	
	1228 Shields Valley H S	0.0374	0.0453	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1227 Shields Valley Elem	0.0414	0.0453	0.0472	0.0460	
	1228 Shields Valley H S	0.0503	0.0453	0.0472	0.0460	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	1227 Shields Valley Elem	4.24%	
	1228 Shields Valley H S	4.20%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
1068 Shields Valley Pub Schls	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>4.22%</b>	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.